

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2015

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SENATE BILL 458

Short Title: Religious Orgs: Clarify Prop. Tax Exemption. (Public)

Sponsors: Senators Daniel (Primary Sponsor); Hise and Sanderson.

Referred to: Rules and Operations of the Senate.

March 26, 2015

A BILL TO BE ENTITLED

AN ACT TO CLARIFY THAT RELIGIOUS ORGANIZATIONS ARE EXEMPT FROM
PROPERTY TAX.

The General Assembly of North Carolina enacts:

SECTION 1. G.S. 105-278.3(c) reads as rewritten:

"§ 105-278.3. **Real and personal property used for religious purposes.**

(c) The following agencies, when the other requirements of this section are met, may
obtain exemption for their properties:

(1) A congregation, parish, mission, or similar local unit of a church or religious
body;

(2) A conference, association, presbytery, diocese, district, synod, or similar unit
comprising local units of a church or religious body;

(3) Any other bona fide religious organization, including those recognized by
the Internal Revenue Service under section 501(c)(3) of the Code."

SECTION 2. This act is effective for taxes imposed for taxable years beginning on
or after July 1, 2015.

